



Ohio Revised Code

Section 117.171 Certificate of transition.

Effective: April 12, 2021

Legislation: House Bill 450 - 133rd General Assembly

(A) Before a county treasurer or fiscal officer leaves office, the county treasurer or fiscal officer shall prepare a certificate of transition, in the form and substance prescribed by the auditor of state, for the successor county treasurer or fiscal officer. For a county auditor, the certificate shall contain an inventory of items delivered in accordance with section 319.27 of the Revised Code and other information prescribed by the auditor of state. For a county treasurer, the certificate shall contain an inventory of items delivered in accordance with section 321.06 of the Revised Code and any other information prescribed by the auditor of state. For a township fiscal officer, the certificate shall contain an inventory of items delivered in accordance with section 503.28 of the Revised Code and any other information prescribed by the auditor of state. For a treasurer of a board of education, the certificate shall contain an inventory of items delivered in accordance with section 3313.28 of the Revised Code and any other information prescribed by the auditor of state. For all other fiscal officers, the certificate shall contain an inventory of items, accounts, and any other information prescribed by the auditor of state. The county treasurer or fiscal officer shall sign the certificate. The certificate shall be considered certified by the county treasurer or fiscal officer and the signature of the county treasurer or fiscal officer on the certificate shall have the same effect as though made under oath. The county treasurer or fiscal officer shall retain one copy of the certificate and shall deliver one copy of the certificate to the successor county treasurer or fiscal officer.

(B) The auditor of state may test the accuracy of any certificate of transition described in this section and may report discrepancies or findings as described in sections 117.28 and 117.29 of the Revised Code.

(C) Before prescribing the inventory of items, accounts, and other information to be contained in the certificate of transition, the auditor of state shall solicit input from county treasurers and fiscal officers or from their affiliated groups.

(D) As used in this section, "fiscal officer" has the meaning defined in division (D) of section 5705.01 of the Revised Code.